



January 29, 1999

HOUSE BILL No. 1186

DIGEST OF HB 1186 (Updated January 27, 1999 7:12 pm - DI 73)

Citations Affected: IC 6-1.1; noncode.

Synopsis: Exemption and credit refiling requirements. Provides that an individual is not required to file a new statement for certain assessed value deductions and the homestead credit following the removal of a joint owner if: (1) the individual is the sole owner of the property following the death of a joint owner; or (2) the individual is awarded sole ownership of the property in a divorce decree.

Effective: January 1, 1998 (retroactive).

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January 11, 1999, read first time and referred to Committee on Ways and Means.
January 28, 1999, amended, reported — Do Pass.

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January 29, 1999

First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

HOUSE BILL No. 1186

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-1.1-12-17.8 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JANUARY 1, 1998 (RETROACTIVE)]:
3 Sec. 17.8. (a) An individual who receives a deduction provided under
4 section 1, 9, 11, 13, 14, 16, or 17.4 of this chapter in a particular year
5 and who remains eligible for the deduction in the following year is not
6 required to file a statement to apply for the deduction in the following
7 year.
8 (b) An individual who receives a deduction provided under section
9 1, 9, 11, 13, 14, 16, or 17.4 of this chapter in a particular year and who
10 becomes ineligible for the deduction in the following year shall notify
11 the auditor of the county in which the real property or mobile home for
12 which he claims the deduction is located of his ineligibility before May
13 10 of the year in which he becomes ineligible.
14 (c) The auditor of each county shall, in a particular year, apply a
15 deduction provided under section 1, 9, 11, 13, 14, 16, or 17.4 of this
16 chapter to each individual who received the deduction in the preceding
17 year unless the auditor determines that the individual is no longer

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eligible for the deduction.

(d) **An individual who receives a deduction provided under section 1, 9, 11, 13, 14, 16, or 17.4 of this chapter for property that is jointly held with another owner in a particular year and remains eligible for the deduction in the following year is not required to file a statement to reapply for the deduction following the removal of the joint owner if:**

(1) **the individual is the sole owner of the property following the death of a joint owner; or**

(2) **the individual is awarded sole ownership of the property in a divorce decree.**

SECTION 2. IC 6-1.1-20.9-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1998 (RETROACTIVE)]:

Sec. 3. (a) An individual who desires to claim the credit provided by section 2 of this chapter must file a certified statement in duplicate, on forms prescribed by the state board of tax commissioners, with the auditor of the county in which the homestead is located. The statement shall include the parcel number or key number of the real estate and the name of the city, town, or township in which the real estate is located. The statement must be filed during the twelve (12) months before May 11 of the year prior to the first year for which the person wishes to obtain the credit for the homestead. The statement applies for that first year and any succeeding year for which the credit is allowed.

(b) The certified statement referred to in subsection (a) shall contain the name of any other county and township in which the individual owns or is buying real property.

(c) If an individual who is receiving the credit provided by this chapter changes the use of his real property, so that part or all of that real property no longer qualifies for the homestead credit provided by this chapter, the individual must file a certified statement with the auditor of the county, notifying the auditor of the change of use within sixty (60) days after the date of that change. An individual who changes the use of his real property and fails to file the statement required by this subsection is liable for the amount of the credit he was allowed under this chapter for that real property.

(d) **An individual who receives the credit provided by section 2 of this chapter for property that is jointly held with another owner in a particular year and remains eligible for the credit in the following year is not required to file a statement to reapply for the credit following the removal of the joint owner if:**

(1) **the individual is the sole owner of the property following the death of a joint owner; or**



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1 (2) the individual is awarded sole ownership of property in a
2 divorce decree.

3 SECTION 3. [EFFECTIVE JANUARY 1, 1998 (RETROACTIVE)]

4 (a) IC 6-1.1-12-17.8 and IC 6-1.1-20.9-3, both as amended by this
5 act, are intended to be a clarification of the filing requirements and
6 not a substantive change in the requirements. These amendments
7 apply to property taxes first due and payable after December 31,
8 1997. If the only reason a property taxpayer did not receive the
9 benefits of IC 6-1.1-12-17.8 and IC 6-1.1-20.9-3, both as amended
10 by this act, in 1998 and 1999 was because of not refiling when a
11 joint owner was removed in a circumstance described in
12 IC 6-1.1-12-17.8(d) or IC 6-1.1-20.9-3(d), both as amended by this
13 act, the property taxpayer may claim a refund of the additional
14 property taxes paid by filing a claim for a refund before January
15 1, 2000, with the auditor of the appropriate county.

16 (b) This SECTION expires January 1, 2004.

17 SECTION 4. An emergency is declared for this act.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1186, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, line 7, delete "An individual who remains an owner of property that was".

Page 1, delete lines 8 through 10.

Page 2, between lines 4 and 5, begin a new paragraph and insert:

"(d) An individual who receives a deduction provided under section 1, 9, 11, 13, 14, 16, or 17.4 of this chapter for property that is jointly held with another owner in a particular year and remains eligible for the deduction in the following year is not required to file a statement to reapply for the deduction following the removal of the joint owner if:

(1) the individual is the sole owner of the property following the death of a joint owner; or

(2) the individual is awarded sole ownership of the property in a divorce decree."

Page 2, line 16, delete "An".

Page 2, delete lines 17 through 20.

Page 2, between lines 32 and 33, begin a new paragraph and insert:

"(d) An individual who receives the credit provided by section 2 of this chapter for property that is jointly held with another owner in a particular year and remains eligible for the credit in the following year is not required to file a statement to reapply for the credit following the removal of the joint owner if:

(1) the individual is the sole owner of the property following the death of a joint owner; or

(2) the individual is awarded sole ownership of property in a divorce decree."

Page 2, line 41, after "removed" insert **"in a circumstance described in IC 6-1.1-12-17.8(d) or IC 6-1.1-20.9-3(d), both as amended by this act"**.

and when so amended that said bill do pass.

(Reference is to HB 1186 as introduced.)

BAUER, Chair

Committee Vote: yeas 19, nays 0.

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